

Deloitte Tax LLP  
7900 Tysons One Place, Ste. 800  
McLean, VA 22102-5971  
Telephone: 703-372-9287  
Facsimile: 703-251-1693  
Donald B. Carter

Tax Advisor to the Debtors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

NII Holdings, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 14-12611 (SCC)

Jointly Administered  
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**FOURTH MONTHLY STATEMENT OF DELOITTE TAX LLP FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS  
TAX ADVISOR TO THE DEBTORS FOR THE PERIOD FROM  
FEBRUARY 1, 2015 THROUGH FEBRUARY 28, 2015**

Name of Applicant:

Deloitte Tax LLP

Authorized to Provide Professional Services as:

Tax Advisor to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to September 15,  
2014, by Order Entered November 12, 2014

Period for which Compensation and Reimbursement  
is Sought:

February 1, 2015 through  
February 28, 2015

Amount of Compensation Sought as Actual,  
Reasonable, and Necessary

\$24,616.50

Amount of Expense Reimbursement Sought

\$0.00

Total Amount of Fees and Expense Reimbursement  
Sought as Actual, Reasonable and Necessary (100%):

\$24,616.50<sup>2</sup>

This is the Applicant's Fourth Monthly Fee Statement.

<sup>1</sup> The Debtors in the jointly administered bankruptcy cases are comprised of the following fourteen entities (the last four digits of their respective U.S. taxpayer identification numbers follow in parentheses): NII Holdings, Inc. (1412); Nextel International (Services), Ltd. (6566); NII Capital Corp. (6843); NII Aviation, Inc. (6551); NII Funding Corp. (6265); NII Global Holdings, Inc. (1283); NII International Telecom S.C.A. (7498); NII International Holdings S.à r.l. (N/A); NII International Services S.à r.l. (6081); Airfone Holdings, LLC (1746); Nextel International (Uruguay), LLC (5939); McCaw International (Brazil), LLC (1850); NII Mercosur, LLC (4079); and NIU Holdings LLC (5902). The location of the Debtors' corporate headquarters and the Debtors' service address is: 1875 Explorer Street, Suite 800, Reston, VA 20190.

<sup>2</sup> Assuming there are no objections filed within the 35-day objection period for this monthly fee statement, Deloitte Tax LLP ("Deloitte Tax") intends to request payment from the Debtors of \$19,693.20 in fees (i.e., 80% of the total fees) pursuant to the applicable procedure in these cases.

**PRIOR MONTHLY FEE STATEMENTS FILED**

<b>Docket No. Date Filed</b>	<b>Period Covered</b>	<b>Requested</b>		<b>Approved/ Pending Approval</b>		<b>Holdback Fees</b>
		<b>Fees</b>	<b>Expenses</b>	<b>Fees (80%)</b>	<b>Expenses (100%)</b>	<b>Fees (20%)</b>
Docket No. #331 Date Filed: 12/23/14	09/15/14 – 11/30/14	\$26,127.50	\$0.00	\$20,902.00	\$0.00	\$5,225.50
Docket No. #389 Date Filed: 01/21/15	12/01/14 – 12/31/14	\$96,173.00	\$0.00	\$76,938.40	\$0.00	\$19,234.60
Docket No. #488 Date Filed: 2/23/15	01/01/15 – 01/31/15	\$14,944.50	\$0.00	\$11,955.60	\$0.00	\$2,988.90
<b>TOTALS:</b>		<b>\$137,245.00</b>	<b>\$0.00</b>	<b>\$109,796.00</b>	<b>\$0.00</b>	<b>\$27,449.00</b>

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**

For the Period of February 1, 2015 through February 28, 2015

<b>Name</b>	<b>Position</b>	<b>Billable</b>	<b>Hourly</b>	<b>Total Fees</b>
Collins, Bryan	Partner/Principal	1.0	\$785	\$785.00
Barton, Chris	Director	0.5	\$710	\$355.00
Carter, Donald	Partner/Principal	1.3	\$710	\$923.00
Giannattasio, Jennifer	Sr. Manager	0.3	\$710	\$213.00
Van Gelder, Jeff	Partner/Principal	12.3	\$710	\$8,733.00
Boyle, Matthew	Sr. Manager	19.7	\$625	\$12,312.50
Cooper, Carla	Sr. Consultant	3.7	\$350	\$1,295.00
<b>Totals</b>		<b>38.8</b>		<b>\$24,616.50</b>

**CUMULATIVE FEES BY CATEGORY SUMMARY**

For the Period of February 1, 2015 through February 28, 2015

<b>Project Categories</b>	<b>Total Hours</b>	<b>Total Fees</b>
Restructuring Consulting	34.6	\$22,929.00
International Tax Consulting	0.5	\$392.50
Preparation of Fee Applications	3.7	\$1,295.00
<b>Grand Total</b>	<b>38.8</b>	<b>\$24,616.50</b>

**Average Hourly Rate: \$614.40**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

NII Holdings, INC., *et al.*,<sup>3</sup>

Debtors.  
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Chapter 11

Case No. 14-12611 (SCC)

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**FOURTH MONTHLY STATEMENT OF DELOITTE TAX LLP FOR COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS  
TAX ADVISOR TO THE DEBTORS FOR THE PERIOD FROM  
FEBRUARY 1, 2015 THROUGH FEBRUARY 28, 2015**

Deloitte Tax LLP (“Deloitte Tax”), tax advisor to the debtors and debtors in possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Rules for the Southern District of New York (the “Local Rules”), for the period commencing February 1, 2015, through and including February 28, 2015 (the “Statement Period”).

In support of this Fee Statement (the “Fee Statement”), Deloitte Tax respectfully represents as follows:

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<sup>3</sup> The Debtors in the jointly administered bankruptcy cases are comprised of the following fourteen entities (the last four digits of their respective U.S. taxpayer identification numbers follow in parentheses): NII Holdings, Inc. (1412); Nextel International (Services), Ltd. (6566); NII Capital Corp. (6843); NII Aviation, Inc. (6551); NII Funding Corp. (6265); NII Global Holdings, Inc. (1283); NII International Telecom S.C.A. (7498); NII International Holdings S.à r.l. (N/A); NII International Services S.à r.l. (6081); Airfone Holdings, LLC (1746); Nextel International (Uruguay), LLC (5939); McCaw International (Brazil), LLC (1850); NII Mercosur, LLC (4079); and NIU Holdings LLC (5902). The location of the Debtors' corporate headquarters and the Debtors' service address is: 1875 Explorer Street, Suite 800, Reston, VA 20190.

### **JURISDICTION**

1. The Court has jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

### **BACKGROUND**

3. On September 15, 2014, certain of the Debtors (the "Original Debtors") commenced these cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). On October 8, 2014 and January 25, 2015, five of the Original Debtors' affiliates also filed chapter 11 bankruptcy petitions in this District. All of the Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being administered jointly.

4. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 29, 2014 and November 5, 2014, the United States Trustee for the Southern District of New York, pursuant to sections 1102(a) and (b) of the Bankruptcy Code, appointed an official committee of unsecured creditors (the "Creditors' Committee") to represent the interests of all unsecured creditors in these chapter 11 cases.

6. On October 14, 2014, the Court signed the *Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals* (the "Compensation Order") [Docket No. 100].

### **RETENTION OF DELOITTE TAX**

7. On October 23, 2014, the *Application of Debtors and Debtors in Possession Pursuant to Sections 327(a), 328 and 1107(b) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(b) and*

*Local Bankruptcy Rules 2014-1 and 2016-1, for an Order Authorizing them to Retain and Employ Deloitte Tax LLP as Tax Advisor to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 150] was filed.

8. On November 11, 2014, this Court approved Deloitte Tax's retention as Tax Advisor to the Debtors *nunc pro tunc* to the Petition Date [Docket No. 211].

#### **RELIEF REQUESTED**

9. By this Statement, Deloitte Tax seeks payment of 80% of its total reasonable and necessary fees incurred, in the amount of \$24,616.50 during the Statement Period. Deloitte Tax submits this Statement in accordance with the Compensation Order. All services for which Deloitte Tax requests compensation were performed for, or on behalf of, the Debtors.

#### **BASIS FOR RELIEF**

10. This Statement is the fourth monthly fee statement filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Statement, Deloitte Tax seeks compensation in the amount of \$19,693.20, representing 80% of \$24,616.50. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte Tax's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals who rendered services in each project category; (ii) describes each service such professional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services.

11. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

#### **DESCRIPTION OF SERVICES RENDERED**

12. Deloitte Tax provides below an overview of the services it rendered as Tax Advisor to the Debtors during the Statement Period. Detailed descriptions of these services, the amount of fees incurred,

and the amount of hours spent providing services throughout the Statement Period are also provided in the attached Exhibits.

13. Deloitte Tax served or advised the Debtors in the following areas throughout the Statement Period:

- Deloitte Tax assisted the Debtors with their analysis of the potential federal income tax consequences associated with the Debtors' bankruptcy restructuring, including the preparation of a federal income tax bankruptcy model to compute federal attribute reduction for the Debtors under various post-bankruptcy emergence alternatives.
- Deloitte Tax assisted the Debtors with their analysis of potential alternatives involving disposition transactions of the Debtors' foreign subsidiaries and intercompany funding of the Debtors' foreign subsidiaries.
- Deloitte Tax prepared its monthly and interim fee applications.

#### **ALLOWANCE OF COMPENSATION**

14. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Statement Period in the sum of \$19,693.20 (80% of \$24,616.50).

15. **Reimbursement of Expenses.** Deloitte Tax did not incur any expenses during the Statement Period.

16. No agreement or understanding exists between Deloitte Tax and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

#### **CERTIFICATE OF COMPLIANCE AND WAIVER**

17. Finally, the undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Statement substantially complies

with that Local Rule. To the extent that the Statement does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Statement Period in the amount of \$24,616.50, (ii) authorize payment in the amount of \$19,693.20, which represents 80% of the total compensation sought for professional services rendered during the Statement Period (such total being \$24,616.50), and (iii) grant such other and further relief as is just and proper.

Dated: March 23, 2015  
McLean, Virginia

Respectfully submitted,



By: \_\_\_\_\_

Deloitte Tax LLP  
Donald B. Carter - Partner  
7900 Tysons One Place, Ste. 800  
McLean, VA 22102-5971  
Telephone: 703-372-9287

TAX ADVISOR TO THE DEBTORS

# **EXHIBIT A**

**NII Holdings, Inc.**  
**Deloitte Tax LLP**  
**Fees Sorted by Category for the Fee Period**  
**February 01, 2015 - February 28, 2015**

Date	Description	Rate	Hours	Fees
<b><i>International Tax Consulting</i></b>				
02/13/2015				
Collins, Bryan	Correspondence with J. Van Gelder and M. Boyle (Deloitte Tax) regarding NII entity dissolution and simplification questions from J. Wright (NII).	\$785.00	0.5	\$392.50
Subtotal for International Tax Consulting:			0.5	\$392.50
<b><i>Restructuring Consulting</i></b>				
02/02/2015				
Boyle, Matthew	Call to discuss current bankruptcy restructuring progress with D. Freiman (NII) and S. Levine (Jones Day).	\$625.00	0.8	\$500.00
02/03/2015				
Van Gelder, Jeff	Review tax related notes from Rothschild weekly scheduled restructuring call.	\$710.00	0.4	\$284.00
02/11/2015				
Boyle, Matthew	Review tax asset basis in U.S. subsidiaries to respond to solvency questions from J. Wright (NII).	\$625.00	0.6	\$375.00
02/12/2015				
Boyle, Matthew	Review tax basis balance sheets and depreciation recapture status of U.S. subsidiaries.	\$625.00	1.5	\$937.50
Van Gelder, Jeff	Review tax basis balance sheet detail in preparation for call with J. Wright to discuss NII legal entity dissolution status.	\$710.00	0.6	\$426.00
02/16/2015				
Boyle, Matthew	Compare Dec. 31, 2013 and 2014 book balance sheets for entity simplification solvency analysis.	\$625.00	1.3	\$812.50
Boyle, Matthew	Revise NII summary restructuring slides for updated operating loss and stock basis amounts.	\$625.00	1.2	\$750.00
Boyle, Matthew	Prepare for NII legal entity simplification call with J. van Gelder.	\$625.00	0.7	\$437.50
Boyle, Matthew	Call with J. van Gelder to discuss J. Wright's questions regarding tax effects of NII legal entity disolutions.	\$625.00	1.5	\$937.50
Boyle, Matthew	Draft e-mail to J. Wright (NII) to address U.S. legal entity dissolution tax consequences.	\$625.00	2.2	\$1,375.00
Van Gelder, Jeff	Review of bankruptcy models with M. Boyle including discussions of various entity simplification scenarios	\$710.00	1.5	\$1,065.00
Van Gelder, Jeff	Review of bankruptcy model in preparation for meeting with M. Boyle	\$710.00	0.9	\$639.00

**NII Holdings, Inc.**  
**Deloitte Tax LLP**  
**Fees Sorted by Category for the Fee Period**  
**February 01, 2015 - February 28, 2015**

Date	Description	Rate	Hours	Fees
<b><i>Restructuring Consulting</i></b>				
02/17/2015				
Boyle, Matthew	Review 2013 NII stock basis adjustments and inside-outside basis differences.	\$625.00	0.6	\$375.00
Boyle, Matthew	Review tax notes on NII Mexico proposed sale transaction and bankruptcy approval status.	\$625.00	0.2	\$125.00
Boyle, Matthew	Call with B. Collins and J. van Gelder regarding NII entity dissolution and simplification questions from J. Wright (NII).	\$625.00	0.5	\$312.50
Boyle, Matthew	Revise draft e-mail to J. Wright regarding NII U.S. legal entity simplification and dissolution questions.	\$625.00	0.6	\$375.00
Collins, Bryan	Call with M. Boyle and J. van Gelder regarding NII entity dissolution and simplification questions from J. Wright (NII).	\$785.00	0.5	\$392.50
Van Gelder, Jeff	Review of bankruptcy model to confirm tax implications associated with the proposed entity simplification plan	\$710.00	0.8	\$568.00
Van Gelder, Jeff	Call with B. Collins and M. Boyle regarding NII entity dissolution and simplification questions from J. Wright (NII).	\$710.00	0.5	\$355.00
02/18/2015				
Boyle, Matthew	Revise draft e-mail to J. Wright documenting Deloitte views on tax legal entity simplification.	\$625.00	0.9	\$562.50
Boyle, Matthew	Call with D. Freiman (NII) and S. Levine (Jones Day) regarding weekly bankruptcy reorganization status update.	\$625.00	0.5	\$312.50
Van Gelder, Jeff	Review of tax attribute reduction scenarios.	\$710.00	1.8	\$1,278.00
Van Gelder, Jeff	Follow up discussions with M. Boyle regarding the potential tax ramifications associated with an entity simplification plan.	\$710.00	0.6	\$426.00
02/20/2015				
Boyle, Matthew	Finalize e-mail to J. Wright summarizing NII legal entity simplification views.	\$625.00	0.6	\$375.00
02/23/2015				
Boyle, Matthew	Call with J. van Gelder, D. Carter (Deloitte) and J. Wright (NII) to discuss potential legal entity dissolution matters and the effect on federal income taxes.	\$625.00	0.6	\$375.00
Boyle, Matthew	Review agenda for entity simplification call.	\$625.00	0.4	\$250.00
Boyle, Matthew	Call with S. Levine (Jones Day), D. Freiman (NII) to discuss weekly restructuring update.	\$625.00	0.7	\$437.50
Carter, Donald	Call with J. van Gelder, M. Boyle (Deloitte) and J. Wright (NII) to discuss potential legal entity dissolution matters and the effect on federal income taxes.	\$710.00	0.4	\$284.00

**NII Holdings, Inc.**  
**Deloitte Tax LLP**  
**Fees Sorted by Category for the Fee Period**  
**February 01, 2015 - February 28, 2015**

Date	Description	Rate	Hours	Fees
<b><i>Restructuring Consulting</i></b>				
02/23/2015				
Carter, Donald	Prepare for call with NII (S. Smith and J. Wright), M. Boyle and J. Van Gelder regarding legal entity simplifications.	\$710.00	0.2	\$142.00
Van Gelder, Jeff	Call with D. Carter, M. Boyle (Deloitte) and J. Wright (NII) to discuss potential legal entity dissolution matters and the effect on federal income taxes.	\$710.00	0.4	\$284.00
02/24/2015				
Van Gelder, Jeff	Review latest stock basis of NII domestic subsidiaries calculations for NII's legal entity dissolution questions.	\$710.00	1.6	\$1,136.00
02/25/2015				
Van Gelder, Jeff	Continue review latest stock basis of NII domestic subsidiaries calculations for NII's legal entity dissolution questions.	\$710.00	0.6	\$426.00
02/26/2015				
Barton, Chris	Email with J. van Gelder and M. Boyle regarding questions from NII auditors regarding treatment of bankruptcy reorganization expenses.	\$710.00	0.5	\$355.00
Boyle, Matthew	Respond to J. Wright's (NII) questions regarding tax treatment of transaction costs for the bankruptcy restructuring.	\$625.00	2.3	\$1,437.50
Boyle, Matthew	Call with J. Giannattasio and J. van Gelder to discuss financial statement treatment of NII bankruptcy reorganization expenses.	\$625.00	0.3	\$187.50
Carter, Donald	Advised J Wright (Nii) on treatment of bankruptcy costs as temporary or permanent.	\$710.00	0.3	\$213.00
Carter, Donald	Advised J Wright (Nii) on check and sell structure for selling Nextel Mexco.	\$710.00	0.4	\$284.00
Giannattasio, Jennifer	Call with J. van Gelder and M. Boyle to discuss financial statement treatment of NII bankruptcy reorganization expenses.	\$710.00	0.3	\$213.00
Van Gelder, Jeff	Review of accounting for income tax guidance on transaction costs including.	\$710.00	1.2	\$852.00
Van Gelder, Jeff	Call with J. Giannattasio and M. Boyle to discuss financial statement treatment of NII bankruptcy reorganization expenses.	\$710.00	0.3	\$213.00
02/27/2015				
Boyle, Matthew	Review Debtor in Possession term sheet for pending release to the bankruptcy court.	\$625.00	1.7	\$1,062.50
Van Gelder, Jeff	Discussion with M. Boyle on entity simplification.	\$710.00	0.7	\$497.00

**NII Holdings, Inc.**  
**Deloitte Tax LLP**  
**Fees Sorted by Category for the Fee Period**  
**February 01, 2015 - February 28, 2015**

Date	Description	Rate	Hours	Fees
<b><i>Restructuring Consulting</i></b>				
02/27/2015				
Van Gelder, Jeff	Call with J. Wright at NII to discuss accounting for income tax guidance on transaction costs and general discussion regarding attribute reduction.	\$710.00	0.4	\$284.00
Subtotal for Restructuring Consulting:			34.6	\$22,929.00
<b><i>Preparation of Fee Applications</i></b>				
02/10/2015				
Cooper, Carla	Review time reports for January monthly fee statement.	\$350.00	1.5	\$525.00
02/16/2015				
Cooper, Carla	Preparation of third monthly fee application.	\$350.00	1.7	\$595.00
02/17/2015				
Cooper, Carla	Continued preparation of January fee statement.	\$350.00	0.5	\$175.00
Subtotal for Preparation of Fee Applications:			3.7	\$1,295.00
Total			38.8	\$24,616.50

**Recapitulation**

Name	Rate	Hours	Fees
Collins, Bryan	\$785.00	1.0	\$785.00
Barton, Chris	\$710.00	0.5	\$355.00
Carter, Donald	\$710.00	1.3	\$923.00
Giannattasio, Jennifer	\$710.00	0.3	\$213.00
Van Gelder, Jeff	\$710.00	12.3	\$8,733.00
Boyle, Matthew	\$625.00	19.7	\$12,312.50
Cooper, Carla	\$350.00	3.7	\$1,295.00

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Tax Advisor to the Debtors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	Chapter 11
NII Holdings, INC., <i>et al.</i> , <sup>1</sup>	Case No. 14-12611 (SCC)
Debtors.	Jointly Administered
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS  
FOR PROFESSIONALS IN RESPECT OF FOURTH MONTHLY STATEMENT  
OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES AS TAX ADVISOR TO THE DEBTORS  
FOR THE PERIOD FEBRUARY 1, 2015 THROUGH FEBRUARY 28, 2015**

DONALD B. CARTER, deposes and says:

1. I am a Partner of Deloitte Tax LLP (“Deloitte Tax”), which has an office located at 7900 Tysons One Place, Ste. 800, McLean, VA, 22102. I make this certification in connection with the fourth monthly statement (the “Fee Statement”) of Deloitte Tax, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to Deloitte Tax’s compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees

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<sup>1</sup> The Debtors in the jointly administered bankruptcy cases are comprised of the following fourteen entities (the last four digits of their respective U.S. taxpayer identification numbers follow in parentheses): NII Holdings, Inc. (1412); Nextel International (Services), Ltd. (6566); NII Capital Corp. (6843); NII Aviation, Inc. (6551); NII Funding Corp. (6265); NII Global Holdings, Inc. (1283); NII International Telecom S.C.A. (7498); NII International Holdings S.à r.l. (N/A); NII International Services S.à r.l. (6081); Airfone Holdings, LLC (1746); Nextel International (Uruguay), LLC (5939); McCaw International (Brazil), LLC (1850); NII Mercosur, LLC (4079); and NIU Holdings LLC (5902). The location of the Debtors' corporate headquarters and the Debtors' service address is: 1875 Explorer Street, Suite 800, Reston, VA 20190.

and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013 (the “Local Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the “UST Guidelines”) (collectively, and with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on October 14, 2014 (the “Compensation Order”) the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Statement and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Statement are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Fee Statement are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax’s clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Fee Statement.

e. No agreement or understanding exists between Deloitte Tax and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte Tax has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Fee Statement were provided to the appropriate parties on or about the date set for the filing of Fee Statements by the Court in its order regarding compensation procedures.



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Declarant: Donald B. Carter  
Title: Partner

Dated: March 23, 2015